RECORDATION NO. 29585 PILED

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SURFACE TRANSPORTATION BOARD

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March 10, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease, dated as of February 25, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents

The enclosed document relates to the documents previously filed with the Board under Recordation Number 29585.

The names and addresses of the parties to the enclosed document are:

Transferor: Cıticorp Railmark, Inc

2700 East Bay Drive Largo, FL 33771

Transferee: Midwest Railcar Corporation

4949 Autumn Oaks Drive

Maryville, IL 62062

Chief, Section of Administration March 10, 2011 Page 2

A description of the railroad equipment covered by the enclosed document is:

17 gondola railcars within the series KCS 339102 - KCS 339193 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease.

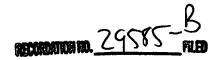
Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures



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MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE PRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF LEASE (this "Memorandum") dated as of this 25th day of February, 2011 is made by and between Citicorp Railmark, Inc., a Delaware corporation, ("Transferor"), and Midwest Railcar Corporation, an Illinois corporation, ("Transferee" and, together with Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Transferor, as lessor, and The Kansas City Southern Railway Company (the "Lessee"), as lessee, are parties to that certain Railcar Full Service Leasing Agreement (the "Master Lease") dated as of June 1, 2010 and Rider 2 thereto dated October 1, 2010 (collectively, the "Lease") pursuant to which Lessee is leasing the railcars identified on Schedule 1 attached hereto (the "Equipment").

WHEREAS, pursuant to a Purchase and Sale Agreement dated as of December 21, 2010 between Transferor and Transferee (the "Purchase Agreement"), Transferor agreed to sell the Transferee and to assign to Transferee the rights and obligations of Transferor in, to and under the Lease arising after the dates of such sale and assignment under the Purchase Agreement, and Transferee agreed to purchase the Equipment and agreed to such assignment under the Purchase Agreement.

WHEREAS, Transferor and Transferee acknowledge that the only rider subject to the Master Lease being assigned to, and assumed by, Transferee is Rider 2 described above.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

WHEREAS, this Memorandum may be executed in any number of identical counterparts, any or all of which may contain signatures of fewer than all of the parties but all of which taken together shall constitute a single instrument

WHEREAS, in the event of any conflict between the provisions of this Memorandum and the provisions of the Purchase Agreement, the provisions of the Purchase Agreement shall control.

NOW, THEREFORE, the Parties agree to the foregoing recitals and agree that Transferee may, at its option and cost, file this Memorandum with the Surface Transportation Board pursuant to 49 U.S.C. Section 11301(a).

[Signature Page Follows]

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

Name: Thomas M. Pawlicki Title: Senior Vice President

2 certify that I hold the title set forth below, that this instrument was signed on behalf of Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

MIDWEST RAILCAR CORPORATION

By:_____

Name: Richard M. Folio
Title: Executive Vice President

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By:
Name: Thomas M. Pawlicki
Title: Senior Vice President

i cominy that I hold the title set forth below, that this instrument was signed on behalf of Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

MIDWEST BAIL CARCORPORATIO

Name: Richard M. Polio

Title: Executive Vice President

SCHEDULE 1 TO THE MEMORANDUM OF ASSIGNMENT OF LEASE

THE EQUIPMENT

Seventeen (17) 1980 Thrall built 100-ton mill gondola railcars bearing the following road marks and numbers:

1	KCS	339102
2	KCS	339103
3	KCS	339104
4	KCS	339108
5	KCS	339125
6	KCS	339129
7	KCS	339131
8	KCS	339139
9	KCS	339141
10	KCS	339152
11	KCS	339154
12	KCS	339168
13	KCS	339169
14	KCS	339187
15	KCS	339188
16	KCS	339190
17	KCS	339193

CERTIFICATION

I, Robert W. Alvord, attorney licensed to pract	ice in the State of New York and the
District of Columbia, do hereby certify under pattached copy with the original thereof and ha	enalty of perjury that I have compared the
identical in all respects to the original docume	nt.
-1 · 1 · 1	Ceffer 5
Dated: 3 10 11	
	Robert W. Alvord

Robert W. Alvord